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**IN UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

Simeon Washa Amen Ra,
Ex Rel Simeon Lewis
Plaintiff

vs.

BNSF RAILWAY COMPANY,
Named and Unnamed Employees
Defendant,

Civil Action file

No: 14-CV-7173

Judge John Z. Lee

Magistrate Judge Sheila M. Finnegan

INJUNCTION

FILED

JUL 14 2015

SV

EMERGENCY PRELIMINARY INJUNCTION THOMAS G. BRUTON
CLERK, U.S. DISTRICT COURT

Now Comes, Simeon Washa Amen Ra flesh and blood man before this honorable court seeking an order against Burlington Northern Santa Fe Railway (BNSF). Plaintiff is asking this court to intervene and grant an emergency injunction to prevent further harm. Defendant is a private sector employer who has withheld 85% to 90% of Plaintiff's pay since April 25, 2015 until present with no lawful reason. Defendant's action has caused Plaintiff extreme hardship in that he has not been able to provide financially for his family.

Irreparable Injury

A) Plaintiff in jeopardy of losing his job because he cannot afford to pay for fuel to get to and from work. Plaintiff has already taken days of work and is in jeopardy of facing disciplinary action.

B) Both of Plaintiff's family vehicles are in repossession status for a second time due to Defendant's actions. There is a threat of criminal charges from the lender because Plaintiff has not returned said vehicles.

Plaintiff has essentially lost his primary place of residence to foreclosure because of Defendant's actions. Plaintiff cannot obtain a loan modification for said residence because Defendant has for a second time prevented Plaintiff from maintaining proof of income.

C) Plaintiff can no longer afford to keep his household utilities on.

Plaintiff's marriage is in dissolution because of the repeated actions of Defendant. His family of seven children including three (3) minors is in disarray due to these continued unlawful acts. Plaintiff has not been able to make his agreed upon child support payments for his minor children. Defendant's actions have caused Plaintiff to fall behind on support payments once again. Plaintiff is in the arrears for \$13,320.00

FACTUAL ALLEGATIONS

1. On or about April 22, 2015, Plaintiff discovered that his paycheck had been garnished and paid to the IRS in the amount of \$2,397.67.
2. On April 25, 2015, Plaintiff emailed BNSF employees Stacey Mirch, Brandi Varner to inquire about the garnishment. Plaintiff spoke with Stacey Mirch and was told that she would not discuss the issue and referred the matter to her supervisor Brandi Varner. To date Ms. Varner has not responded to Plaintiff.
3. On April 25, 2015 Plaintiff discovered that two fraudulent Notice of Federal Tax Lien were file with the Cook County Recorder of Deeds. Plaintiff has an open case with the Department of The Treasury Inspector General (**Exhibit Q**)
4. On May 10, 2015, Plaintiff's pay was garnished in the amount of \$1,982.08.
5. On May 25, 2015, Plaintiff's pay was garnished in the amount of \$1,676.41.
6. On June 1, 2015, Plaintiff faxed, emailed and sent certified mail (7013 2250 0002 2521 9867) received on June 5, 2015, to Brandi Varner a "Notice and Demand" for the return of his contractually agreed upon pay (**Exhibit R**).
Said Notice included a copy of a Freedom of Information Request response letter from the Department of Treasury that stated that there were no levy or liens on file with the IRS for the tax years of 2012-2015 against Plaintiff. (**Exhibit S**)
7. On June 10, 2015, Plaintiff's pay was garnished in the amount of \$2,105.38.
8. On June 16, 2015, Plaintiff faxed, emailed and sent certified mail (7013 2250 0002 2521 9881) to BNSF, Brandi Varner a copy of a second response letter from the IRS. Said letter informed Plaintiff that his request for a Collection Due Process Hearing had been granted. The letter also stated that the Appeals Office would inform Plaintiff of the time, date and location of

the collection due process hearing. Plaintiff has not had his Due Process hearing with the IRS; therefor there should not have been any withholding of pay. **(Exhibit T)**

9. On June 22, 2015, Plaintiff's pay was garnished in the amount of \$2,318.43.

10. On July 10, 2015, Plaintiff's pay was garnished in the amount of \$ 2,072.24.

Total sum taken from April 22, 2015 through July 11, 2015 is \$12,552.21

SUPPORTING EXHIBITS

11. Fraudulent Notice of Federal Tax Lien, TIGTA. **(Exhibit Q)**

12. Notice and Demand sent to Defendant. **(Exhibit R)**

13. Plaintiff has attached the FOIA response received from the Department of Treasury, IRS Disclosure Office, which states for:

Item# 2, there is no record of assessment for the tax years 2012-2015.

Item# 7, alleged Revenue Officer Cheryl Cordero duty station is New Carrollton, MD.

Item#8&9, there are no records of any liens or levies on file for tax years 2012-2015. **(Exhibit S)**

14. Collection Due Process Hearing letter. **(Exhibit T)**

15. FOIA response from Cook County Recorder of Deeds, which states that the Notice of Federal Tax Lien was mailed from Cincinnati, OH. and not prepared in Chicago as stated on the face of the document by alleged IRS Revenue officers Cheryl Cordero and Deann Bender. **(Exhibit U)**

IN CLOSING

16. Granting the injunction in favor of Plaintiff will not contravene a public interest.

17. Plaintiff has a substantial likelihood of success based on the allegations of the attached affidavit; i.e., the facts alleged are likely to be proven and are not merely speculative.

18. There is an unavailability of any adequate remedy at law (i.e., an award of money damages after the harm has occurred will not restore the Plaintiff's threatened losses).

19. There is a real existence of continuing and imminent likelihood of irreparable harm if the injunction is not granted.

20. The threat of continuing harm to Plaintiff outweighs any possible harm to Defendant(s) as there would be no adverse action to Defendant(s).

Prayer for relief

WHEREFORE Plaintiff humbly request that this court grant the emergency injunction immediately and instantly before notice is received by Defendant, based on Plaintiff's stated facts, affidavit and exhibits. Plaintiff also humbly request that this Honorable Courts Injunctive Relief will:

(A) Instruct Defendant to cease any further withholding of property in regards to any "Notice of Levy" or any future "Notices" without a verified court order signed by a judge from a court of competent jurisdiction.

(B) Instructing the Respondent to return Plaintiff's pay in the amount of \$12,552.21.

Respectfully submitted,

Simeon Amen Ra

/s/ simeon washa amen ra

P.O. Box 199273

Chicago, Illinois 60619

On this 13^A day of July 2015, before me personally appeared Simeon Amen Ra whose identity was proven to me on the basis of satisfactory evidence to be the man who he claims to be, and acknowledged that he signed the document above in his stated capacity.

(Seal)



[Signature]
Notary Public

Dated this 13 day of July, 2015

state of Illinois)
) ss :
county of cook)

AFFIDAVIT IN SUPPORT OF INJUNCTION

“Indeed, no more than (affidavits) is necessary to make the prima facie case.” United States v. Kis, 658 F.2nd, 526, 536 (7th Cir. 1981); Cert Denied, 50 U.S. L.W. 2169; S. Ct. March 22, 1982

- I Simeon W. Amen Ra am of the age of maturity to make this affidavit and the testimonial facts herein
- I Simeon W. Amen Ra am mentally competent to make this Official Affidavit of Testimonial Facts for the Court Record
- I Simeon W. Amen Ra have personal knowledge of the facts in this testimony and affidavit
- Any and all responses must be in affidavit form under your full commercial liability, rebutting each of my points, on a point-by-point basis, and Declarations are insufficient, as declarations permit lying by omission, which no honorable presentment may contain.

“I Simeon W. Amen Ra declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

[Made Pursuant to Title 28 USCA Section 1746]¹

A BNSF RAILWAY COMPANY, supervisor Brandi Varner who is responsible for the day to day activities of employee Stacey Mirch caused to be withheld a total of nearly \$12,552.21 of my contractually agreed pay beginning on April 22, 2015. Affiant made his first of several attempts to contact Stacey Mirch and Brandi Varner by telephone and email and neither has responded.

¹ Ferguson v. Commissioner of the Internal Revenue 921 F. 2d. 588 (5th Circuit 1991] ‘Court abused its discretion in refusing testimony of witness who refused, on religious grounds, to swear or affirm, and who instead offered to testify accurately and completely and to be subject to penalties for perjury’.

Affiant states the following as it pertains to Brandi Varner's instructions/actions.

1. Affiant is not in receipt of any verified proof that An Article III court of competent jurisdiction has found him liable for owing a debt that would allow his pay to be garnished.
2. Affiant is not in receipt of any verified judgment against him from U.S. District Court, U.S. Tax Court.

Affiant further states the following as it pertains to Brandi Varner's compliance with IRS "Notice of Levy" form 668-W(DO) dated April 01, 2015.

3. Affiant is not in receipt of any Statute, Law, Implementing Regulation that would authorizes any of his property to be turned over to the IRS against his consent.
4. Affiant is not in receipt of any Statute, Law, Implementing Regulation that states a "Notice of Levy" Form 668-W (DO) grants garnishment authority.
5. Affiant is not in receipt of a verified form 668-B "Levy" with the appropriate triple signatures of IRS Revenue Officers and an abstract copy of a court order signed by a judge of competent jurisdiction.
6. Affiant is not in receipt of any verified proof of a valid "Debt Instrument", "Contract" bearing Affiants name that would cause a debt obligation to any bureau, agency or corporation that would allow a lawful withholding of pay.
7. Affiant is not in receipt of any verified document that would constitute a valid "Seizure" of Affiants property, signed by a judge of an Article III court of competent jurisdiction.
8. Affiant is not in receipt of a court ordered "Writ of Execution", "Writ of Attachment" nor "Warrant of Distrainment" issued by an Article III court of competent jurisdiction.
9. Affiant is not in receipt of any Statute, Law, Implementing Regulation that states wage garnishment IS PERMITTED before judgment is obtained.
10. Affiant is not in receipt of any documents purporting to be a "Judgment" in favor of any bureau, agency or corporation including the "Internal Revenue Tax and Audit Service", "Internal Revenue", "United States of America, Inc" or "U.S. Department of Treasury Inc." against him.
11. Affiant is not in receipt of any verified contract or documents such as a UCC-1 Financing Statement on file with the Secretary of State UCC Division, listing him as a "Debtor" owing a debt to any bureau, agency or corporation mentioned above in item #10.

12. Affiant is not in receipt of any verified contract or documents such as a UCC-1 Financing Statement on file with the Secretary of State UCC Division, listing any bureau, agency or corporation mentioned in item #10 as a "Secured Party Creditor" against him.
13. Affiant is not in receipt of a verified "Federal Tax Lien" accompanied with an abstract court order issued by an Article III court of competent jurisdiction naming him as a party subject to a lien.

Affiant further states,

14. Affiant has shown Brandi Varner that there is no properly perfected "LIEN" on file with the Cook County Recorder of Deeds here in Illinois as required by law.
15. Affiant has shown Brandi Varner certified proof that there is no "LIEN" bearing affiant's name on file with the Secretary of State UCC Division, here in Illinois as required by law.
16. Affiant has shown Brandi Varner the Judicial procedure for collecting federal tax debts prescribed in the Federal Debt Collection Procedures Act in Chapter 176 of Title 28 U.S.C. §§ 3001,3101,3201,3203,3205 et seq.).
17. Affiant has shown Brandi Varner proof that the IRS Notice of Federal Tax Lien was in conflict with the Notice of Levy.
18. Affiant has informed Brandi Varner that she in violation of his Due Process rights, by informing and sending her documents that state that I have not had a Hearing on this alleged debt.
19. Affiant has informed Brandi Varner that her actions are a violation of Breach of Contract.

IN CLOSING

"No person shall be deprived of life, liberty or property without due process of law". No person shall be deprived of life, liberty or property without [judicial] due process of law [in the course of the common law]. Jurisdiction is determined by the "arising under" clause in Article III § 2 of the Constitution. See Wayman v. Southard, 23 U.S. 1, 6 L.Ed. 253, 10 Wheat 1, and the judiciary act of 1792.

Brandi Varner and the BNSF garnishment/levy team cannot claim that they do not know of their violations. Ignorance of the law and procedures are no longer an excuse for violating them when evidence has been presented to you.

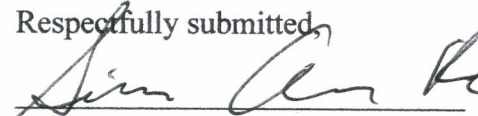
If Brandi Varner and her office disagree with anything that I have stated, then rebut that, with which you disagree, with particularity, within ten (14) days of receipt thereof, by means of your written, sworn and notarized affidavit of truth, based in specific, relevant fact and law to support your disagreement. Your failure to respond, as stipulated, is your agreement with and admission to the fact that everything in this AFFIDAVIT is true, correct, legal, lawful, and is your

irrevocable admission attesting to this, fully binding upon you in any court of law in America, without your protest, objection or that of those who represent you.

REMEDY SOUGHT

Affiant requests the immediate return of his property in the amount of \$12,552.21

Respectfully submitted,


All Rights Reserved

On this 15th day of July 2015, before me personally appeared Simeon Amen Ra whose identity was proven to me on the basis of satisfactory evidence to be the man who he claims to be, and acknowledged that he signed the document above in his stated capacity.

(Seal)




Notary Public

Dated this 19 day of July, 2015

TO: Daley Mohan Groble
Heather R. Adams
55 W. Monroe, Suite 1600
Chicago, Illinois 60603

BNSF RAIL WAY COMPANY
Brandi Varner, Garnishment Manger
P.O.BOX 1738
TOPEKA, KS. 66601-1738 381

EXHIBIT Q

Form 668 (Y)(c)
(Rev. February 2004)

14582

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (800) 913-6050

Serial Number

149583015

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.



Doc#: 1509328032 Fee: \$25.00
Karen A. Yarbrough
Cook County Recorder of Deeds
Date: 04/03/2016 09:49 AM Pg: 1 of 1

Name of Taxpayer SIMEON LEWIS

Residence 7236 S MICHIGAN AVE
CHICAGO, IL 60619-1016

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2010	XXX-XX-1545	10/14/2013	11/13/2023	196.02
CIVP	12/31/1989	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1990	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1993	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1994	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1996	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1997	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/1998	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2000	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2001	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2002	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2003	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2004	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2005	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
Place of Filing Recorder of Deeds Cook County Chicago, IL 60602					Total \$ 65196.02

This notice was prepared and signed at CHICAGO, IL, on this,

the 25th day of March, 2015.

Signature

Deann Bender

for DEANN BENDER

Title
ACS W&I

(800) 829-7650

12-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)	14582 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (800) 913-6050	Serial Number 149583415	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.



Doc#: 1509326033 Fee: \$25.00
Karen A. Yarbrough
Cook County Recorder of Deeds
Date: 04/03/2015 09:49 AM Pg: 1 of 1

Name of Taxpayer SIMEON LEWIS

Residence 7236 S MICHIGAN AVE
CHICAGO, IL 60619-1016

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
CIVP	12/31/2006	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2007	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2008	XXX-XX-1545	01/13/2014	02/12/2024	5000.00
CIVP	12/31/2011	XXX-XX-1545	06/02/2014	07/02/2024	15008.64

Place of Filing	Recorder of Deeds Cook County Chicago, IL 60602	Total \$	30008.64
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This notice was prepared and signed at CHICAGO, IL, on this,
the 25th day of March, 2015.

Signature for DEANN BENDER	<i>Deann Bender</i>	Title ACS W&I (800) 829-7650	12-00-0000
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT R

state of Illinois)
) ss:
county of cook)

LAWFUL NOTICE AND DEMAND

On April 22, 2015, BNSF RAILWAY COMPANY, garnishment department supervisor Brandi Varner, who is responsible for the day to day activities of employee Stacey Mirch caused to be withheld my contractually agreed upon pay based on a form 668-W(DO)"NOTICE OF LEVY".

The BNSF garnishment team has also withheld my property for the pay periods of May 10, May 25, 2015, with the sum total now being \$6,056.16.

On April 22, 2015, this was my first knowledge of said notice. I made my first of several attempts to contact Stacey Mirch and was told that Ms. Mirch would not discuss the issue and referred me to Brandi Varner her supervisor. I have made several attempts to contact Ms. Varner by telephone and email and she has not responded at all.

The documentation that your office is relying on appears to be a computerized instrument claiming an alleged debt which is titled "Notice of Levy". The alleged debt instrument has a facsimile copy of a signature. The computerized instrument alleging a debt is not signed under oath or affirmation affirming that the determinative facts contained therein are true, correct and complete. Nor does it evidence that a civil action, case number, or a judgment from a court of competent jurisdiction has been issued against Simeon Lewis, nor is there a writ of execution or a warrant of distraint issued by a court of competent jurisdiction.

RULE 44 AND 28 U.S.C. § 1733

The "Notice of Levy," a computerized alleged debt instrument is not an official record of the Government of the United States according to the Federal Rules of Civil Procedure, Rule 44 and 28 U.S.C. § 1733. As stated on the face of the instrument, it is only a "Notice," and not a "levy" which warrants surrender of property.

RULE 69. EXECUTION

In civil law, the specific process is carried out by a Writ of Execution or Warrant of Distraint, which is a formal process issued by a court, generally evidencing the debt of the defendant to the plaintiff and **commanding the officer (Sheriff, U.S. Marshall, etc.) to take the property of the defendant in satisfaction of the debt (Fed. Rules of Civil Procedure, Rule 69(a)&(b).**

1. I have enclosed a copy of a response to my Freedom of Information Act request (FOIA), Dated May 20, 2015. This response is from The Internal Revenue Service Disclosure Office 05. Please take notice of:

Item # 2 which states that there are **no assessments documents** for the tax years 2012 through 2015. Without a valid assessment there can be no liability, without valid liability there can be no levy, lien, or garnishment.

Items # 8,9 also state that there are **no record of any liens and levies** for the tax years 2012 through 2015. (See Exhibit A)

2. As stated in the attached FOIA there is no lien/levy documentation to support your actions. The notice your office received is inchoate (unperfected), it is also not in compliance with the Federal Debt Collection Procedures Act which is found at 28 U.S.C. 3101-3105, 3201, 3203, 3205. Here are some of the requirements for Prejudgment, Post judgment and Enforcement of Judgments sections pursuant to the Federal Debt Collection Procedures Act.

28 USC Chapter 176, Subchapter B - PREJUDGMENT REMEDIES:

Section 3101 - Prejudgment remedies (a) Application.—

(1) The United States may, in a proceeding in conjunction with the complaint or at any time after the filing of a **civil action** on a claim for a debt, **make application under oath to a court to issue any prejudgment remedy.**

(2) Such application shall be filed with the court and shall set forth the factual and legal basis for each prejudgment remedy sought.

(3) Such application shall—

(A) state that the debtor against whom the prejudgment remedy is sought shall be afforded an opportunity for a hearing; and

(B) set forth with particularity that all statutory requirements under this chapter for the issuance of the prejudgment remedy sought have been satisfied.

28 USC Chapter 176, Subchapter C - POSTJUDGMENT REMEDIES:

Section 3201 - Judgment liens

(a) **Creation.**— A judgment in a civil action shall create a lien on all real property of a judgment debtor on **filing a certified copy of the abstract of the judgment** in the manner in which a notice of tax lien would be filed under paragraphs (1) and (2) of section 6323(f) of the Internal Revenue Code of 1986. A lien created under this paragraph is for the amount necessary to satisfy the judgment, including costs and interest.

3. Pursuant to the Federal Debt Collection Procedures Act, the only property *subject to levy* is property subject to *execution*.

28 U.S.C. Sec. 3203. Execution

(a) Property Subject to Execution. - All property in which the **judgment debtor** has a substantial nonexempt interest shall be subject to levy pursuant to a **writ of execution**.

28 U.S.C. Sec. 3205. Garnishment

(a) In General. - A **court** may issue a **writ of garnishment** against property (**including nonexempt disposable earnings**) in which the debtor has a substantial nonexempt interest and

which is in the possession, custody, or control of a person other than the debtor, in order to satisfy the **judgment** against the debtor.

There is no judgment lien filed against me in U.S District Court, U.S. Tax Court, nor the Secretary of State of Illinois- U.C.C. Division. Your garnishment department has not received any of the above mentioned documentation from a court of competent jurisdiction that would warrant a lawful taking of my pay.

4. On page 10 of the notice of levy your office received, it quotes 26 U.S.C. 6331(b) as the authority to levy my property, however:

The Parallel Table of Authorities shows that the implementing regulations for Title 26 U.S.C. 6331 are found in Title 27 C.F.R., **NOT** Title 26 C.F.R. Title 27 is ATF subject matter, hence inapplicable in income tax cases. The government's Table of Parallel Authorities (immediately below) also shows that these sections were written for the collection of Title 27 taxes (alcohol, Tobacco, and excise taxes). The regulations for Title 26 (income taxes) listed do not authorize collection on subtitle A or C taxes.

26 USC-----as it relates to-----C.F.R.

6301.....	27 Part 70
6302.....	26 Parts 1, 20, 25, 31, 40
	27 Parts 19, 251
	31 Parts 203, 214
6303.....	27 Part 70
6311.....	27 Parts 19, 24, 25, 53, 70, 194, 270
6313--6314.....	27 Part 70
6313.....	27 Parts 25, 270, 275, 295
6314.....	27 Part 194
6321.....	27 Part 70
6323.....	27 Part 70, 301
6325.....	26 Part 401
	27 Part 70
6326.....	26 Part 301
	27 Part 70
6331--6343.....	27 Part 70
6343.....	26 Part 301

5. Please take notice that an actual "LEVY" 668-B, with the required signatures of three revenue officers, my signature as well as an abstract copy of the court order, judge's signature. This is the correct form that would be used if there were an actual levy against me. This is not what your office has received. I have also attached a copy of form 668-B for your viewing. (See Exhibit B)

In addition to the above, the **Taxpayer Relief Act of 1997** limited IRS levies to 15%. Does the notice you have make any mention of this? See 26 U.S.C. sec. 6331(h)

IN CLOSING

It is my hope that your office will refer this matter to your legal department for review of the lawful information that I have provided.

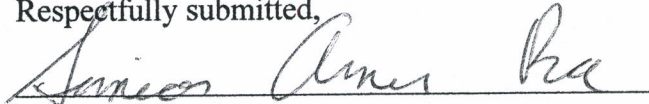
After reading this notice, Brandi Varner and the BNSF garnishment/levy team cannot claim that they do not know of their violations. If your office will not return my property and cease any further withholdings of my pay by the first pay period of June 07, 2015, I will be forced to take this matter into litigation in United States District Court shortly thereafter that shall include causes of action such as collusion in fraud, willful conversion of property, willful breach of contract and willful violation of civil rights. Said complaint may include employees of the BNSF in their individual capacity.

Claims of Immunity and Ignorance of the law can no longer be used as an excuse for violating the law when the above evidence has been presented to you in this fashion. This is my final Administrative attempt to resolve this issue.

REMEDY SOUGHT

I am requesting the immediate return of my property in the amount of \$6,056.16 and that there be no further withholding of my contractually agreed pay without a court order.

Respectfully submitted,


All Rights Reserved

Attachments: FOIA Response, Form 668-B,

Cc: Hall-Jackson and Associates
710 E. 47th St. Suite 302W
Chicago, IL 60653

On this 2 day of June 2015, before me personally appeared Simeon Amen Ra
whose identity was proven to me on the basis of satisfactory evidence to be the man who he
claims to be, and acknowledged that he signed the document above in his stated capacity.

(Seal)

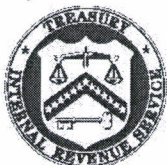


Andrea Anderson
Notary Public

Dated this 2 day of June, 2015

TO: BNSF RAIL WAY COMPANY
Brandi Varner, Garnishment Manager
P.O.BOX 1738
TOPEKA, KS. 66601-1738 381

EXHIBIT S



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 20, 2015

Simeon Lewis
7236 S. Michigan Ave.
Chicago, IL 60619

Dear Simeon Lewis:

I am responding to your Freedom of Information Act (FOIA) request dated April 26, 2015 that we received on May 4, 2015.

You asked for:

Item 1: A list of the civil penalties you are liable for and the U.S.C. sections that apply. To respond to your request, we would have to create personalized and specific statements about your tax liability. We are not required to create records, provide explanations, or answer questions in response to a FOIA request.

Item 2: A summary record of assessment that could include RACS 006 and Form 4340 for tax years 2012 through 2015. I researched our records and found no assessments for the requested tax periods. Therefore, there are no documents specifically responsive to your request.

Items 3 & 4: "IMF MCC TRANSCRIPT – SPECIFIC" and "IMF MCC TRANSCRIPT – COMPLETE" for tax years 2012 through 2015. Treasury Regulation 26 CFR 601.702(d) provides that request for records processed in accordance with routine agency procedures are specifically excluded from the processing requirements of the FOIA.

As a result, Disclosure offices will no longer process requests for transcripts or other similar information requested. Your request is not being processed. Please resubmit your request using the enclosed procedures for obtaining the information you need. We apologize for any inconvenience this may cause you.

Item 5: Personnel information, specifically the Employee Identification number, pay grade classification, and location of the assigned IRS office, for Internal Revenue Service employee Charles E. Franklin. The Office of Personnel Management designated six items of information about federal employees that are generally available to the public. I am providing the following publicly available information as requested, all other personnel information is being withheld under FOIA exemption (b)(6):

- Grade - GS-0501-11
- Duty Station - Fresno, CA

You also asked for documents concerning the delegation of authority that authorize Charles Franklin to sign and issue Form 668-W.

Delegation Orders are not issued to employees by name, but rather by their duties relating to their position title. Delegation Orders may be found in the Internal Revenue Manual 1.2.2, Delegation Orders, which is available on the Internal Revenue Service internet site at: <http://www.irs.gov>.

Item 7: Personnel information, specifically the Employee Identification number, pay grade classification, and location of the assigned IRS office, for Internal Revenue Service employee Cheryl Cordero. The Office of Personnel Management designated six items of information about federal employees that are generally available to the public. I am providing the following publicly available information as requested, all other personnel information is being withheld under FOIA exemption (b)(6):

- Grade – ES-0340-00
- Duty Station – New Carrollton, MD

You also asked for documents concerning the delegation of authority that authorizes Cheryl Cordero to sign and issue Federal Tax Liens. You may refer to the explanation above regarding the issuance of Delegation Orders.

Items 8 & 9: Records of any liens and levies on file for tax years 2012 through 2015. I researched our records and found no documents specifically responsive to your request.

Item 10: Copies of W-2 and W-4 forms on file for 2012 through 2015. Form W-4 is maintained by your employer and not the IRS. You may request a copy of Form W-4 from your employer. We have a routine agency procedure that should be used to request Form W-2 information returns. For your convenience, I am enclosing Form 4506-T for this purpose. Instructions and mailing information are on the back of the form.

Item 6 and unnumbered item: The employee ID number, pay grade classification and Delegation of Authority for DeAnn Bender. You also asked for the oath of office, civil commission and "personal surety bond" of Ava Littlejohn. You submitted identical requests dated March 22, 2014. We responded to you on June 4, 2014, reference case number F14086-0091. There has been no change in the information provided. You should direct any further inquiries concerning this portion of your request to:

Disclosure Office 02
Attn: Disclosure Specialist Philip Blumenkrantz
Centralized Processing Unit – Stop 93A
PO Box 621506
Atlanta, GA 30362

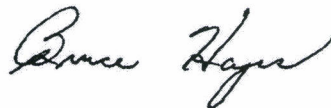
Phone: 215-861-1178

FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel and similar files. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information. The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

I am enclosing Notice 393 explaining your appeal rights.

If you have any questions, please call Disclosure Specialist William J White IV ID # 1000852563, at 312-292-3297 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15124-0119.

Sincerely,



Bruce Hayes
Disclosure Manager
Disclosure Office 05

Enclosures
Notice 393
Form 4506-T
First Party Transcript Request Instructions

EXHIBIT T



IRS Department of the Treasury
Internal Revenue Service

ACS, P. O. Box 24017, Stop 76101
Fresno CA 93779

In reply refer to: 1072707313
June 09, 2015 LTR 3884C 0
319-62-1545 198812 55
Input Op: 1072707313 00037082
BODC: WI

SIMEON LEWIS
7236 S MICHIGAN AVE
CHICAGO IL 60619



008061

Taxpayer Identification Number: 319-62-1545
Tax Period(s):
Dec. 31, 1988 Dec. 31, 1989
Dec. 31, 1990 Dec. 31, 1993
Dec. 31, 1994 Dec. 31, 1996
Dec. 31, 1997 Dec. 31, 1998
Dec. 31, 2000 Dec. 31, 2001
Dec. 31, 2002 Dec. 31, 2003
Dec. 31, 2004 Dec. 31, 2005

Form: CIVPEN

Dear Taxpayer:

Thank you for your Form 12153, Request for a Collection Due Process or Equivalent Hearing dated Apr. 22, 2015.

This civil penalty is also regarding years 2006, 2007, 2008, 2011 and for your individual tax return for 2010. You will be contacted by the Appeals Office within 90 days regarding the time, date and location of your scheduled hearing.

With penalties and interest computed to July 28, 2015 your current balance due is \$71,767.50.

If you have questions about this letter, please call M. HOLLINGSWORTH at 559-498-6765 between the hours of 6:00 a.m. and 1:30 p.m. PDT Monday through Friday.

Whenever you write, include a copy of this letter and, in the spaces below, give us your telephone numbers along with the hours we can reach you.

Daytime telephone number () _____ Hours _____

Evening telephone number () _____ Hours _____

Thank you for your cooperation in this matter.

Certified Mail Receipt: 7013 2250 0002 1521 9881

state of Illinois)
) ss:
county of cook)

On June 1, 2015, I faxed, emailed and sent certified mail (7013 2250 0002 2521 9867) received on June 5, 2015, to BNSF/ Brandi Varner a Notice and Demand for the return of my contractually agreed upon pay. Said Notice included a copy of a Freedom of Information Request response letter from the IRS that stated that there were no levy or liens on file with the IRS for the tax years of 2012-2015 against me. Said Notice and Demand included Exhibits A, B.

I am now including a copy of a letter mailed to me from the IRS Appeals Office in Fresno CA. The letter is dated June 09, 2015, wherein the IRS states that it has granted my request for a collection due process hearing and it also states that I will be contacted with the time, date and location of the hearing. Please take notice that your office is still withholding my pay in violation of my due process rights. This letter and attachment will be (**Exhibit C**) of my Notice and Demand.

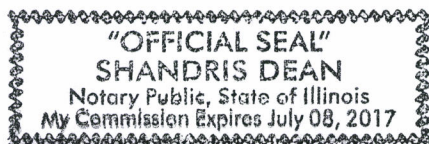
Attachment: IRS, CDPH response letter
Cc: Hall-Jackson and Associates
710 E. 47th St. Suite 302W
Chicago, IL 60653


Respectfully submitted,


All Rights Reserved

On this 16 day of June, 2015, before me personally appeared Simon Washu Amin Ro whose identity was proven to me on the basis of satisfactory evidence to be the man who he claims to be, and acknowledged that he signed the document above in his stated capacity.

(Seal)




Notary Public

Dated this 16 day of June, 2015

EXHIBIT U



KAREN A. YARBROUGH

RECORDER OF DEEDS / REGISTRAR OF TORRENS TITLES
COOK COUNTY, ILLINOIS

May 8, 2015

Simeon Lewis
7236 S. Michigan Ave.
Chicago, Illinois 60619

Re: FOIA Request

Simeon Lewis:

The Cook County Recorder of Deeds Office is in receipt of your FOIA request seeking the following information:

1. "The name of the Internal Revenue Officer that signed your *Federal Tax Lien Index log book* for the following documents: DOC# 1509326032 and DOC# 1509326033. Recorded on 04/03/15."
2. "I am requesting what **type of Identification or credentials** your office accepted or requested for said Revenue Officer."

Regarding Item 1, "Federal Tax Lien Index log book".

Please be advised that there is no such responsive document maintained in the ordinary course of business within the Recorder's Office.

The Recorder's Office maintains a Federal Tax Lien Index (available to the public online at <http://cookrecorder.com/search-our-records/>) for which the Recorder as filing officer is directed by the Uniform Federal Lien Registration Act, Statute 770 ILCS 110/1 et. seq. as follows:

"770 ILCS 110/4 [Filing Officer] **shall endorse thereon his identification and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien, the total amount appearing on the notice of lien, and in the case of federal tax liens, the collector's serial number of the notice.**"



KAREN A. YARBROUGH

RECORDER OF DEEDS / REGISTRAR OF TORRENS TITLES
COOK COUNTY, ILLINOIS

Regarding Item 2, "type of Identification or credentials".

Federal Tax liens DOC# 1509326032 and DOC# 1509326033 were submitted by express mail from Internal Revenue Service directly, and are returned to IRS Lien Unit, PO Box 145595, Cincinnati, Ohio.

Uniform Federal Lien Registration Act, Statute 770 ILCS 110/3 provides as follows:

"770 ILCS 110/3 Certification of notices of liens, certificates or other notices affecting federal liens by the Secretary of the Treasury of the United States or his delegate, or by any official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed and no other attestation, certification or acknowledgement is necessary. (Source: P.A. 86-254.)"

Best Regards,

Cook County Recorder of Deeds (CCRD)

W. Holderman/CCRD Legal Department

118 N. Clark #120, Chicago, IL 60602

NOTICE: CCRD may answer detailed recording questions, may not provide legal advice. CCRD communication contents are protected, privileged, for intended recipient and no other purpose, not for publication, may constitute non-public pre-decision FOIA exemption, covered by Privacy Act; any unauthorized use, disclosure, distribution is strictly prohibited. Receipt by unintended recipient does not waive privilege or other legal exemption from disclosure. CCRD does not guarantee legality of recorded documents and database information, or accuracy of document searches performed by CCRD staff. CCRD accepts no liability for damages incurred directly, indirectly, incidental, punitive or consequential, as a result of database errors, omissions or discrepancies in information.